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RECENT CASES.

Bequest to United States—Tax on Legacies.—In re Merriam's estate, 36 N. E. Rep. 505 (N. Y.). The New York statute taxing bequests of a certain character reads "to persons or corporations." In this case a legacy was given to the United States. The court held that for the purposes of receiving bequests and for many other purposes the United States may be considered as a body politic or corporation and as such is subject to this tax; that it is not a tax on the property of the United States, but a tax on succession to property. Although the property vested in the United States at the moment of the testator's death, the tax on the succession thereto was fixed at the same instant.

Carriers—Injury to Passenger—Contributory Negligence.—Elliott v. Newport St. Ry. Co., 28 Atl. Rep. 338 (R. I.). A passenger, allowed by a company to ride on the footboard of a crowded car and struck by a trolley pole, is not guilty of contributory negligence if he did not know of the proximity of the pole; for he may assume that the company had taken precautions to construct its road so as to assure the safety of passengers riding in the manner permitted by the company.

Church Property—Taxation—Exemption.—First Christian Church of Beatrice v. City of Beatrice, 58 N. W. Rep. 166 (Neb.). Appellant owned property which was sold, and the proceeds were invested in real estate. The rents of the latter were being accumulated with the intention of erecting a church on it. Held, that, inasmuch as the property was separate and distinct from that on which a church edifice was situated, it was not within the purview of the constitutional provision exempting property "exclusively for religious purposes" from taxation.

Contracts—Validity—Public Policy.—Lum v. Clark et al., 57 N. W. Rep. 662 (Minn.). The superintendent and general manager of a lumber company agreed, in consideration of a note for \$5000 payable nine months after date, to use his influence to secure the removal of the company's mill and the extension of its logging road to Brainerd, with the stipulation that this was to take place

before the note became due. This action was brought for the cancellation of the note. Held, that the contract was clearly against public policy and void, as it placed the agent in a position where his own interests and his duty to his principal conflicted.

Corporations—Liability of Stockholders—Action to Compel Contribution—Ewing et al. v. Stultz et al., 36 N. E. 170 (Indiana). In an action brought by certain stockholders of a corporation against other stockholders of the corporation to compel them to pay part of sums of money paid out by the plaintiffs to the company's laborers, it was held that where a statute makes the stockholders of manufacturing corporations individually liable for all debts due laborers and employees for services rendered to such corporation, the individual liability of such stockholders is secondary, not primary, and the resources of the corporation must be exhausted before the individual can be sought.

Counties—Paupers' Coffins—Quarantine Law.—McNorton v. Val Verde Co., 25 S. W. Rep. 653 (Tex.). An injunction was granted to appellee in this case to restrain appellant from dividing up a claim and bringing several suits. The claim was for the price of coffins furnished at the request of the doctor charged with the care of those afflicted with the small-pox in an epidemic. Held, that since the State had charge of the quarantine which was established, it was liable for the expense of enforcing and maintaining it, and the judgment of the lower court in favor of appellee was affirmed.

Courtesy—Delay in asserting Claim.—Thomas v. Hughes, 25 S. W. Rep. 591 (Ken.). The plaintiff brought this action to obtain an estate for life in certain lands which he claimed by courtesy. The plaintiff did not establish beyond doubt that a live child was born, although the preponderance of the evidence was that the child was alive when born. The court held that even though the weight of evidence was in his favor, he was not entitled to recover since he had delayed for fourteen years to assert his claim. His conduct was inconsistent with the assertion of right which he attempted to make, and was held to make it almost conclusive that he was aware that no issue was born alive.

Customs Duties—Broken Glass.—United States v. Bache et al., 59 Fed. Rep. 762. Congress, in passing a statute providing for the abandonment to the government of goods damaged in importation, evidently intended that all damaged goods should come under the